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February 6, 2009

U.S. Bankruptcy Court

Re: Philip L. Merrill  
Case No: 08-13191DHS

Dear Sir or Madam:

This letter serves to advise that LMS Services is withdrawing its' Objection to Debtor's Chapter 13 Plan.

Very truly yours,  
**Romano and Romano, Esqs.**

Janet B. Romano  
JBR:dp